



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**THE ACTS PARTNERSHIP PROGRAM
CONTRACT #12-36-17
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH JULY 31, 2012

PROJECT #2013-CDA05

DATE ISSUED: APRIL 23, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



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DARLENE GREEN
Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

April 23, 2013

Father Jeff Vomund
The Acts Partnership Program
4330 Shreve
St. Louis, MO 63115

RE: Community Development Block Grant (CDBG) (Project #2013-CDA05)

Dear Mr. Vomund:

Enclosed is a report of the fiscal monitoring review of The Acts Partnership Corporation, a not-for-profit organization, CDBG Programs, for the period January 1, 2012, through July 31, 2012. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of The Acts Partnership Corporation. Fieldwork was completed on January 11, 2013.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Community Development Administration (CDA) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Sincerely,

Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

Enclosure

cc: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA

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INTRODUCTION

Background

Contract Name: The Acts Partnership Corporation
Contract Number: 12-36-17
Contract Period: January 1, 2012 through December 31, 2012
CFDA Number: 14.218
Contract Amount: \$124,890

The contract provided Community Development Block Grant (CDBG) fund to The Acts Partnership Corporation (Agency) to combat physical deterioration and improve stabilization of existing housing stock in the 21st ward neighborhoods of Penrose and O'Fallon.

The Targeted Management Assistance program (TMAP) works to abate problem nuisance properties with housing code violations, sanitation, noise, drugs and other problems.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2012, through July 31, 2012, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the Community Development Administration (CDA). Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on January 11, 2013.

Exit Conference

The Agency was offered the opportunity for an exit conference on January 22, 2013, but the Agency declined.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2012-CDA13 issued February 28, 2012, noted two observations.

1. Opportunity to file monthly financial and programmatic reports (**Resolved**)
2. Opportunity to improve internal controls over cash retention (**Resolved**)

A-133 Status

According to a letter received from the Agency dated October 23, 2012, it did not expend \$500,000 or more in federal funds in its fiscal year ended June 30, 2012, and was not required to have an A-133 audit.

Summary of Current Observations

There were no observations.